

COUNTY COUNCIL

OF

HARFORD COUNTY, MARYLAND

Resolution No. 040-23

Legislative Session Day 23-030

November 21, 2023

Introduced by Council President Vincenti at
the request of the County Executive

A RESOLUTION to approve a real property tax credit against the County property tax imposed on the eligible assessment for property in the Edgewood/Joppa Enterprise Zone known as 2007 Cedar Drive, Edgewood, Maryland 21040 (Liber 14770, folio 00210; Tax ID No. 01-098861), Lot 1 – 217/44 – Coppermine Athletic Fields, 35.082 acres, presently owned by Washington Court Partners, LLC.

1 WHEREAS, the State of Maryland has approved the designation of a portion of the
2 Edgewood/Joppa area as an Enterprise Zone; and

3 WHEREAS, the Council, on March 11, 2014, enacted Resolution 002-14 in support of the
4 designation of the area as an Enterprise Zone; and

5 WHEREAS, the Council, on April 9, 2019, enacted Resolution 007-19 in support of the
6 expansion of the Edgewood/Joppa Enterprise Zone; and

7 WHEREAS, the entire Council of Harford County, Maryland, supported the establishment
8 of real property tax credits for properties in the Enterprise Zone through the enactment of Council
9 Bill 95-69 effective November 13, 1995, which established the procedure and criteria for the
10 granting of real property tax credits pursuant to Section 9-103 of the Tax Property Article of the
11 Annotated Code of Maryland.

12 NOW, THEREFORE, BE IT RESOLVED by the County Council of Harford County,
13 Maryland, that the property known as 2007 Cedar Drive, Edgewood, Maryland 21040 (Liber
14 14770, folio 00210; Tax ID No. 01-098861), Lot 1, 35.082 acres, presently owned by Washington
15 Court Partners, LLC, receive a real property tax credit against County taxes anticipated to begin
16 for the fiscal year of 2025 and continuing for 9 consecutive fiscal year years thereafter; and

17 BE IT FURTHER RESOLVED that the amount of the tax credit shall be equal to a
18 percentage of the amount of the property tax imposed on the eligible assessment of the qualified
19 property (as defined in Section 9-103 of the Tax Property Article) as follows:

- 20 (i) 80% in each of the first 5 taxable years following the calendar year in which
21 the property initially becomes a qualified property;
- 22 (ii) 70% in the 6th taxable year;
- 23 (iii) 60% in the 7th taxable year;

- 1 (iv) 50% in the 8th taxable year;
- 2 (v) 40% in the 9th taxable year;
- 3 (vi) 30% in the 10th taxable year.

4 AND BE IT FURTHER RESOLVED that it is anticipated that the credit shall first apply
5 to the tax bill for real property taxes for 2024-2025; however, the tax credit shall not apply until
6 such time as the Maryland Department of Assessments and Taxation accepts the property as
7 eligible and applies the credit.

ATTEST:

Mylia Dixon
Council Administrator

Patrick S. Vincenti
President of the Council

ADOPTED: